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ATTORNEYS FOR DEFENDANTS ASIA
FIVE EIGHT LLC d/b/a TAO RESTAURANT,
MARC PACKER, RICHARD WOLF, KIM
KURLANCHIK, PAUL GOLDSTEIN AND
ANTHONY N. DADDABBO

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

GREG PRASKER and MICHELLE
IARUSSO, on behalf of themselves and all
others similarly situated,

Plaintiffs,

-against-

ASIA FIVE EIGHT LLC d/b/a TAO
RESTAURANT, MARC PACKER,
RICHARD WOLF, KIM KURLANCHIK,
PAUL GOLDSTEIN and TONY
DADDABBO,

Defendants.

No. 08 Civ 5811 (MGC) (JCF)

DEFENDANT PAUL GOLDSTEIN'S
ANSWER AND AFFIRMATIVE AND
OTHER DEFENSES TO PLAINTIFFS'
CLASS ACTION COMPLAINT

Defendant Paul Goldstein ("Defendant Goldstein"), by and through his attorneys Jackson Lewis LLP, for his Answer to Plaintiffs' Class Action Complaint (the "Complaint") respectfully alleges as follows:

1. Defendant Goldstein denies the allegations set forth in Paragraph "1" of the Complaint, except admits that Defendant Tao is a restaurant located in midtown Manhattan.

2. Paragraph “2” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “2” of the Complaint.

3. Defendant Goldstein denies the allegations set forth in Paragraph “3” of the Complaint, except admits that Plaintiffs purport to bring this action to recover the relief set forth in Paragraph “3” of the Complaint.

4. Paragraph “4” of the Complaint contains conclusions of law only and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “4” of the Complaint, except admits that Plaintiffs purport to proceed as set forth in Paragraph “4” of the Complaint.

5. Paragraph “5” of the Complaint contains conclusions of law only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “5” of the Complaint, except admits that Plaintiffs purport to proceed as set forth in Paragraph “5” of the Complaint.

AS AND FOR THE PARTIES

6. Defendant Goldstein denies knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph “6” of the Complaint, except admits, upon information and belief, that Plaintiff Greg Prasker is an adult.

7. Defendant Goldstein admits the allegations set forth in Paragraph “7” of the Complaint.

8. Defendant Goldstein denies the allegations set forth in Paragraph “8” of the Complaint, except avers that a written consent form for Plaintiff Greg Prasker is attached to

the Complaint as Exhibit “A.”

9. Paragraph “9” of the Complaint contains conclusions of law only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “9” of the Complaint.

10. Defendant Goldstein denies knowledge or information sufficient to form a belief as to the truth of the allegations set forth in Paragraph “10” of the Complaint, except admits, upon information and belief, that Plaintiff Michelle Iarusso is an adult.

11. Defendant Goldstein denies the allegations set forth in Paragraph “11” of the Complaint, except admits that Defendant Tao employed Plaintiff Iarusso as a server.

12. Defendant Goldstein denies the allegations set forth in Paragraph “12” of the Complaint, except avers that a written consent form for Plaintiff Michelle Iarusso is attached to the Complaint as Exhibit “A.”

13. Paragraph “13” of the Complaint contains conclusions of law only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “13” of the Complaint.

14. Paragraph “14” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “14” of the Complaint.

15. Defendant Goldstein denies the allegations set forth in Paragraph “15” of the Complaint, except admits that Defendant Tao is a restaurant located at 42 East 58th Street, New York, New York.

16. Paragraph “16” of the Complaint sets forth legal conclusions only, and

therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “16” of the Complaint.

17. Defendant Goldstein admits the allegations set forth in Paragraph “17” of the Complaint.

18. Defendant Goldstein admits the allegations set forth in Paragraph “18” of the Complaint.

19. Defendant Goldstein admits the allegations set forth in Paragraph “19” of the Complaint.

20. Paragraph “20” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “20” of the Complaint.

21. Paragraph “21” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “21” of the Complaint.

22. Defendant Goldstein admits the allegations set forth in Paragraph “22” of the Complaint.

23. Defendant Goldstein denies the allegations set forth in Paragraph “23” of the Complaint, except avers that Defendant Marc Packer is a member of Defendant Tao.

24. Paragraph “24” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “24” of the Complaint.

25. Paragraph “25” of the Complaint sets forth legal conclusions only, and

therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “25” of the Complaint.

26. Paragraph “26” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “26” of the Complaint.

27. Defendant Goldstein denies the allegations set forth in Paragraph “27” of the Complaint, except avers that Defendant Richard Wolf is a member of Defendant Tao.

28. Paragraph “28” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “28” of the Complaint.

29. Paragraph “29” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “29” of the Complaint.

30. Paragraph “30” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “30” of the Complaint.

31. Defendant Goldstein denies the allegations set forth in Paragraph “31” of the Complaint, except avers that Defendant Kim Kurlanchik is a member of Defendant Tao.

32. Paragraph “32” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “32” of the Complaint.

33. Paragraph “33” of the Complaint sets forth legal conclusions only, and

therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “33” of the Complaint.

34. Paragraph “34” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “34” of the Complaint.

35. Defendant Goldstein denies the allegations set forth in Paragraph “35” of the Complaint.

36. Paragraph “36” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “36” of the Complaint.

37. Paragraph “37” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “37” of the Complaint.

38. Paragraph “38” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “38” of the Complaint.

39. Defendant Goldstein denies the allegations set forth in Paragraph “39” of the Complaint.

40. Paragraph “40” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “40” of the Complaint.

41. Defendant Goldstein denies the allegations set forth in Paragraph “41” of

the Complaint, except admits that Plaintiff Greg Prasker's employment was terminated in May 2008.

42. Paragraph "42" of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph "42" of the Complaint.

43. Paragraph "43" of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph "43" of the Complaint.

AS AND FOR JURISDICTION AND VENUE

44. Paragraph "44" of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph "44" of the Complaint, except admits that Plaintiffs purport to invoke the jurisdiction of the Court as set forth in Paragraph "44."

45. Paragraph "45" of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph "45" of the Complaint, except admits that Plaintiffs purport to invoke the jurisdiction of the Court as set forth in Paragraph "45."

46. Paragraph "46" of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph "46" of the Complaint.

47. Paragraph "47" of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein

denies the allegations set forth in Paragraph “47” of the Complaint, except admits that venue is proper.

AS AND FOR CLASS ACTION ALLEGATION

48. Defendant Goldstein denies the allegations set forth in Paragraph “48” of the Complaint, except admits that Plaintiffs purport to bring the Second, Fourth, Fifth and Sixth Causes of Action as set forth in Paragraph “48.”

49. Paragraph “49” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “49” of the Complaint.

50. Paragraph “50” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “50” of the Complaint.

51. Paragraph “51” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “51” of the Complaint.

52. Paragraph “52” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “52” of the Complaint.

53. Paragraph “53” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53” of the Complaint.

(a) Paragraph “53(a)” of the Complaint sets forth legal conclusions

only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53(a)” of the Complaint.

(b) Paragraph “53(b)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53(b)” of the Complaint.

(c) Paragraph “53(c)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53(c)” of the Complaint.

(d) Paragraph “53(d)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53(d)” of the Complaint.

(e) Paragraph “53(e)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53(e)” of the Complaint.

(f) Paragraph “53(f)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53(f)” of the Complaint.

(g) Paragraph “53(g)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53(g)” of the Complaint.

(h) Paragraph “53(h)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant

Goldstein denies the allegations set forth in Paragraph “53(h)” of the Complaint.

(i) Paragraph “53(i)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53(i)” of the Complaint.

(j) Paragraph “53(j)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53(j)” of the Complaint.

(k) Paragraph “53(k)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “53(k)” of the Complaint.

54. Paragraph “54” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “54” of the Complaint.

55. Paragraph “55” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “55” of the Complaint.

56. Paragraph “56” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “56” of the Complaint.

57. Paragraph “57” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “57” of the Complaint.

AS AND FOR COLLECTIVE ACTION ALLEGATIONS

58. Defendant Goldstein denies the allegations set forth in Paragraph “58” of the Complaint, except admits that Plaintiffs purport to bring the First and Third Causes of Action as set forth in Paragraph “58” of the Complaint.

59. Paragraph “59” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “59” of the Complaint.

AS AND FOR CLASS-WIDE FACTUAL ALLEGATIONS

60. Paragraph “60” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “60” of the Complaint.

61. Paragraph “61” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “61” of the Complaint.

(a) Paragraph “61(a)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “61(a)” of the Complaint.

(b) Paragraph “61(b)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “61(b)” of the Complaint.

(c) Paragraph “61(c)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant

Goldstein denies the allegations set forth in Paragraph “61(c)” of the Complaint.

(d) Paragraph “61(d)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “61(d)” of the Complaint.

(e) Paragraph “61(e)” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “61(e)” of the Complaint.

62. Paragraph “62” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “62” of the Complaint.

63. Paragraph “63” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “63” of the Complaint.

64. Paragraph “64” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “64” of the Complaint.

65. Defendant Goldstein denies the allegations set forth in Paragraph “65” of the Complaint.

AS AND FOR PLAINTIFFS’ FACTUAL ALLEGATIONS

66. Defendant Goldstein denies the allegations set forth in Paragraph “66” of the Complaint.

67. Defendant Goldstein denies the allegations set forth in Paragraph “67” of

the Complaint.

68. Defendant Goldstein denies the allegations set forth in Paragraph “68” of the Complaint.

69. Defendant Goldstein denies the allegations set forth in Paragraph “69” of the Complaint.

70. Defendant Goldstein denies the allegations set forth in Paragraph “70” of the Complaint.

71. Defendant Goldstein denies the allegations set forth in Paragraph “71” of the Complaint.

72. Defendant Goldstein denies the allegations set forth in Paragraph “72” of the Complaint.

73. Defendant Goldstein denies the allegations set forth in Paragraph “73” of the Complaint.

74. Defendant Goldstein denies the allegations set forth in Paragraph “74” of the Complaint.

75. Defendant Goldstein denies the allegations set forth in Paragraph “75” of the Complaint.

76. Defendant Goldstein denies the allegations set forth in Paragraph “76” of the Complaint.

77. Defendant Goldstein denies the allegations set forth in Paragraph “77” of the Complaint.

78. Defendant Goldstein denies the allegations set forth in Paragraph “78” of

the Complaint.

79. Defendant Goldstein denies the allegations set forth in Paragraph “79” of the Complaint.

80. Defendant Goldstein denies the allegations set forth in Paragraph “80” of the Complaint.

81. Defendant Goldstein denies the allegations set forth in Paragraph “81” of the Complaint.

82. Defendant Goldstein denies the allegations set forth in Paragraph “82” of the Complaint.

AS AND FOR THE FIRST CAUSE OF ACTION

83. In response to Paragraph “83” of the Complaint, Defendant Goldstein repeats, and realleges each and every response to Paragraphs “1” through “82” of the Complaint as if set forth fully herein.

84. Paragraph “84” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “84” of the Complaint.

85. Paragraph “85” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “85” of the Complaint.

86. Paragraph “86” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “86” of the Complaint.

87. Paragraph “87” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “87” of the Complaint.

88. Paragraph “88” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “88” of the Complaint.

89. Paragraph “89” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “89” of the Complaint.

90. Paragraph “90” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “90” of the Complaint.

91. Paragraph “91” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “91” of the Complaint.

92. Paragraph “92” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “92” of the Complaint.

93. Paragraph “93” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “93” of the Complaint.

AS AND FOR THE SECOND CAUSE OF ACTION

94. In response to Paragraph “94” of the Complaint, Defendant Goldstein repeats, and realleges each and every response to Paragraphs “1” through “93” of the Complaint as if set forth fully herein.

95. Paragraph “95” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “95” of the Complaint.

96. Paragraph “96” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “96” of the Complaint.

97. Paragraph “97” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “97” of the Complaint.

98. Paragraph “98” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “98” of the Complaint.

99. Paragraph “99” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “99” of the Complaint.

100. Paragraph “100” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “100” of the Complaint.

101. Paragraph “101” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “101” of the Complaint.

102. Paragraph “102” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “102” of the Complaint.

103. Paragraph “103” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “103” of the Complaint.

104. Paragraph “104” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “104” of the Complaint.

AS AND FOR THE THIRD CAUSE OF ACTION

105. In response to Paragraph “105” of the Complaint, Defendant Goldstein repeats, and realleges each and every response to Paragraphs “1” through “104” of the Complaint as if set forth fully herein.

106. Paragraph “106” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “106” of the Complaint.

107. Defendant Goldstein denies the allegations set forth in Paragraph “107” of the Complaint.

108. Paragraph “108” of the Complaint sets forth legal conclusions only, and

therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “108” of the Complaint.

AS AND FOR THE FOURTH CAUSE OF ACTION

109. In response to Paragraph “109” of the Complaint, Defendant Goldstein repeats, and realleges each and every response to Paragraphs “1” through “108” of the Complaint as if set forth fully herein.

110. Paragraph “110” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “110” of the Complaint.

111. Paragraph “111” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “111” of the Complaint.

112. Paragraph “112” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “112” of the Complaint.

113. Paragraph “113” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “113” of the Complaint.

AS AND FOR THE FIFTH CAUSE OF ACTION

114. In response to Paragraph “114” of the Complaint, Defendant Goldstein repeats, and realleges each and every response to Paragraphs “1” through “113” of the Complaint as if set forth fully herein.

115. Paragraph “115” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “115” of the Complaint.

116. Paragraph “116” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “116” of the Complaint.

117. Paragraph “117” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “117” of the Complaint.

AS AND FOR THE SIXTH CAUSE OF ACTION

118. In response to Paragraph “118” of the Complaint, Defendant Goldstein repeats, and realleges each and every response to Paragraphs “1” through “117” of the Complaint as if set forth fully herein.

119. Paragraph “119” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “119” of the Complaint.

120. Paragraph “120” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “120” of the Complaint.

121. Paragraph “121” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “121” of the Complaint.

122. Paragraph “122” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “122” of the Complaint.

123. Paragraph “123” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “123” of the Complaint.

124. Paragraph “124” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “124” of the Complaint.

125. Paragraph “125” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “125” of the Complaint.

126. Paragraph “126” of the Complaint sets forth legal conclusions only, and therefore no response is required. To the extent a response is required, Defendant Goldstein denies the allegations set forth in Paragraph “126” of the Complaint.

AS AND FOR AFFIRMATIVE AND OTHER DEFENSES

Defendant Goldstein asserts the following affirmative and other defenses without assuming any burden of production or proof that he would not otherwise have:

AS AND FOR A FIRST DEFENSE

Plaintiffs fail to state a claim upon which relief may be granted, either on their own behalf or on behalf of those persons whom they purport to represent.

AS AND FOR A SECOND DEFENSE

Plaintiffs' claims are barred, in whole or in part, by the applicable limitations period.

AS AND FOR A THIRD DEFENSE

This case may not be maintained as a collective action because the named Plaintiffs are not similarly-situated to or otherwise adequate representatives for the persons whom they purport to represent.

AS AND FOR A FOURTH DEFENSE

Plaintiffs' claims are barred, in whole or in part, by the de minimus doctrine.

AS AND FOR A FIFTH DEFENSE

Plaintiffs' claims are barred, in whole or in part, by the doctrine of laches, estoppel, waiver and/or other equitable defenses.

AS AND FOR A SIXTH DEFENSE

Plaintiffs' claims are barred, in whole or in part, by the doctrine of unclean hands based upon Plaintiffs' violations of Defendants' timekeeping and recordkeeping policies, including falsification of time records.

AS AND FOR A SEVENTH DEFENSE

Plaintiffs lack standing to be and are not adequate representatives of the putative collective action and, as such, the Court should not authorize notice to be issued or a collective action to be maintained under the FLSA.

AS AND FOR AN EIGHTH DEFENSE

The Complaint is barred, in whole or in part, pursuant, inter alia, to the Portal-to-Portal Act and the FLSA.

AS AND FOR A NINTH DEFENSE

This case is not appropriate for collective action because the facts and law common to the case, if any, are insignificant compared to the individual facts and issues particular to Plaintiffs and to the purported collective action members.

AS AND FOR A TENTH DEFENSE

Plaintiffs cannot establish or maintain a collective action because it cannot be demonstrated that a collective action is superior to other methods available for adjudicating any controversy.

AS AND FOR AN ELEVENTH DEFENSE

Plaintiffs are not entitled to equitable relief insofar as they have an adequate remedy at law.

AS AND FOR A TWELFTH DEFENSE

Plaintiffs' claims for damages are barred or limited by Defendants' good faith efforts to comply with applicable law.

AS AND FOR A THIRTEENTH DEFENSE

Payments to Plaintiffs were made in good faith and in conformity with and in reliance on an administrative regulation, order, ruling, approval, interpretation, administrative practice, and/or enforcement policy of the United States Department of Labor.

AS AND FOR A FOURTEENTH DEFENSE

Plaintiffs' claims are barred or should be reduced, in whole or in part, by exclusions, exceptions, credits, recoupment or offsets permissible under the FLSA.

AS AND FOR A FIFTEENTH DEFENSE

To the extent any members of the putative classes have signed a release and/or waiver encompassing claims alleged in the Complaint or a contractual waiver or agreement contrary to their claims herein, their claims are barred by that release, waiver or agreement.

AS AND FOR A SIXTEENTH DEFENSE

In addition to the foregoing defenses, Defendant Goldstein retains the right to amend his Answer to raise additional affirmative and other defenses or pursue any available counterclaims against Plaintiffs or any putative class member who joins this action as those claims become known during this litigation.

WHEREFORE, Defendant Goldstein prays that the Court enter a judgment:

1. dismissing the Complaint with prejudice;
2. granting Defendant Goldstein his costs, including attorney's fees, incurred in this action; and
3. granting such other and further relief as the Court may deem just and proper

Dated: New York, New York
August 19, 2008

Respectfully submitted,

JACKSON LEWIS LLP
59 Maiden Lane, 39th Floor
New York, New York 10038-4502
(212) 545-4000

By: /s/ Felice B. Ekelman
Felice B. Ekelman (FE 5692)
Allison C. Spivak (AS 1628)

ATTORNEYS FOR DEFENDANTS

CERTIFICATE OF SERVICE

I hereby certify that on August 19, 2008, a true and correct copy of Defendant Paul Goldstein's Answer And Affirmative And Other Defenses To Plaintiffs' Class Action Complaint was served on Plaintiffs by placing said document in a properly addressed postage-prepaid envelope and causing it to be mailed to Plaintiffs' counsel of record, Justin Swartz, Esq., Outten & Golden LLP, 3 Park Avenue, 29th Floor, New York, New York 10016.

/s/ Allison C. Spivak

Allison C. Spivak